

IN THE SPECIFICATION

On page 2, please replace the paragraph beginning at line 9 with the following paragraph:

More particularly, the breathable cushion includes a base sheet having a ~~circumference~~periphery and a matrix of openings therethrough with a cover sheet having a matrix of openings aligned with the matrix of base sheet openings and sealed to the based sheet along the base sheet periphery.

On page 5, please replace the paragraph beginning at line 15 with the following paragraph:

It should be ~~appreciate~~appreciated that the term gel is used herein means any gel-like material having the resilient qualities of gel whether or not the gel-like material is considered by way of chemical or physical description to be a true gel. Suitable gels that are used in the present invention are set forth in the U.S. Patent No. 6,027,674 to Yates and is to be incorporated herewith in its entirety by the specific reference thereto for teaching suitable gels.